of Company Affairs administers Sections 209(1)(d) and 233B of the Companies Act, 1956. The Cost Audit Branch makes available Cost Audit Reports to concerned regulators/Departments for their scrutiny including detection of fraud.

(b) Cost Audit Branch is already discharging its duties within the framework of the Companies Act, 1956.

Drug companies under Cost Audit

456. SHRI ABU ASIM AZMI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) the names of drug companies which are under Cost Audit and the companies for which Cost Audit has been ordered during the last three years, year-wise;

(b) whether it is a fact that a number of companies are escaping Cost 'Audit; and

(c) if so, the reasons therefor and the steps proposed to be taken to cover ail drug companies under Cost Audit?

THE MINISTER OF STATE OF THE MINISTRY OF COMPANY AFFAIRS (SHRI PREM CHAND GUPTA): (a) The names of the Drug companies under Cost Audit are indicated in the enclosed Statement I and II (See below) and the companies for which Cost Audit has been ordered during the last three years are indicated in the enclosed Statement ll-(See below).

(b) and (c) Under existing law, Cost Audit is not mandatory for all companies which are required to maintain Cost Records under section 209(1) (d) of the Companies Act, 1956. Cost audit is not envisaged for each drug company.

Statement-I

List of companies under Cost Audit for Bulk Drugs

SI. No.	Name of the Company
1.	Aarti Drugs Limited
2.	Abbott Labs. (I) Ltd.
3.	Albert David Limited
4.	Alembic Ltd.
5.	Alpha Drugs India Limited
6.	Alta Laboratories (P) Ltd.

Sl. No.	Name of the Company
7.	Ambalal Sarabhai Enterprises Ltd.
8.	Andhra Sugars Ltd.
9.	Anglo French Drug & Industries Ltd.
10.	Anil Starch Products Ltd.
11.	Apte Amalgamations Ltd.
12.	Arandy Labs Ltd.
13.	Astra Zeneca Pharma India Ltd.
14.	Atul Ltd.
15.	Aurobindo Pharma Limited
16.	Aventis Pharma Ltd.
17.	B.E.C. Chemicals Pvt. Ltd.
18.	Bakul Aromatics & Chem. Ltd.
19.	BDH Pharmaceuticals Ltd.
20.	BEC Chemicals Private Ltd.
21.	Bengal Chemicala & Pharmaceuticals Ltd.
22.	Bengal Immunity Ltd.
23.	Biochemical & Synthetic Products Ltd.
24.	Biological E. Ltd.
25.	Bombay Drugs and Pharmas Ltd.
26.	Boots Pharmaceutical Ltd.
27.	Buroughs Wellcome (India) Ltd.
28.	Cadila Health Care Ltd.
29.	Cadila Pharmaceuticals Limited
30.	Calcutta Chemicals Company Ltd.
31.	Camlin Limited
32.	Cepham Organics Limited
33.	Cheminor Drugs Ltd.
34.	Cipla Ltd.

Sl. No.	Name of the Company
35.	Cotour-Chem.Ltd.
36.	Concord Pharmaceuticals Ltd.
37.	Curewel (India) Ltd.
38.	Deccan Drugs Ltd.
39.	Dee Pharma Ltd.
40.	Deyis Medical Stores (Manufacturing) Ltd.
41.	Dr. Redd/s Labs Ltd.
42.	DSM Anti-lnfectives India Pvt. Ltd.
43.	Duphar-lnterfran Ltd.
44.	E.Merck (India) Ltd.
45.	East India Pharmaceutical Co. Works Limited
46.	Emtnellan Biotech Pharm. Ltd.
47.	Eupharma Laboratories Ltd.
48.	F.D.C. Ltd.
49.	Fine Drugs and Chemicals Ltd.
50.	Franci Indian Pharmaceuticals Ltd.
51.	Gayatri Starchkem Ltd.
52.	German Remedies Ltd.
53.	Gharda Chemicals Pvt. Ltd.
54.	Glaxosmithkline Pharmaceuticals Ltd.
55.	Global Bulk Drugs and Fine Chemicals Ltd.
56.	Gluconate India Ltd.
57.	Granules India Ltd.
98.	Gujarat Lyka Orogenies Ltd.
59.	Gujarat Themis Btoeyn Ltd.
60.	Haffkine Bio-Pharmaceuticals Corp. Ltd.
61.	HikalLtd.
62.	Hindustan Antibiotics Ltd.

SI. No.	Name of the Company
63.	Hiran Orgochem Ltd.
64.	Indian Drugs & Pharmaceuticals Ltd.
65.	Indian Health Care Ltd.
66.	Infer (India) Ltd.
67.	Inventa Chemicate Ltd.
66.	IPCA Labs. Ltd.
60.	J.B. Chemicals & Pharmaceutical Ltd.
70.	J.K. Pharmachem Ltd.
71.	Jagdale Industries Ltd.
72.	Jagson al Pharm. Ltd.
73.	Jayant Vitamins Ltd.
74.	JBF Industries Ltd.
75.	Kemwell Pvt. Ltd.
76.	Kerala State Drugs & Pharmaceuticals Ltd.
77.	Kopran Ltd.
78.	Kores (India) Ltd.
70.	Kothari Plantation & Industries Ltd.
80	Larite industries Ltd.
81	Link Pharma Chem. Ltd.
82.	Lupin Ltd.
83.	Lupin Chemicals Ltd.
84.	Lyka Labs Limited
85.	M/s. Anil Biochem Limited
86.	MAC Laboratories Ltd.
87.	Malladi Drugs and Pharmaceuticals Ltd.
88.	Manali Petrochemicals Ltd.
80.	Max India Ltd.
81.	Merind Limited

SI. No.	Name of the Company
91.	MESCO Pharmaceuticals Ltd.
92.	Metroni Drugs Pvt. Ltd.
93.	Morepen Laboratories Ltd.
94.	Natco Pharma Ltd.
95.	Navartis Enterprise Private Ltd.
96.	Neuland Laboratories Limited
97.	Neuland Labs. Ltd.
98.	Nicholas Piramal India Ltd.
99.	Nicholas Piramal India Ltd.
100.	Nicholas Piramal India Ltd.
101.	Novartis India Limited
102.	Orchid Chemicals & Pharmaceuticals Limited
103.	Paam Drugs and Pharmaceuticals Ltd.
104.	Paam Pharmaceuticals Ltd.
105.	Pan Drugs Ltd.
106.	Pearl Organics Ltd.
107.	Pfizer Ltd.
108.	Pradeep Drugs Co. Ltd.
109.	Principal Pharmaceuticals & Chemicals Ltd.
110.	Rallis India Ltd.
111.	Ranbaxy Laboratories Ltd.
112.	Raptakos, Brett & Co. Ltd.
113.	Reckitt Benckiser (India) Ltd.
114.	Recon Ltd.
115.	RPG Life Sciences Ltd.
116.	Sam rat Pharmachem Ltd.
117.	Sayaji Industries Ltd.
118.	Shashun Chemicals & Drugs Limited

Sl. No.	Name of the Company
119.	Shilpax Laboratories Ltd.
120.	Shrishma Fine Chemicals & Pharma (Karnataka) Ltd.
121.	Smithkline Beecham Parmaceuticals India Ltd.
122.	SOL Pharmaceuticals Limited
123.	Standard Pharmaceuticals Ltd.
124.	Sun Pharmaceuticals Limited
125.	Suven Pharmaceuticals Ltd.
126.	Synbiotic Ltd.
127.	Syntho Rifa Pvt. Ltd.
128.	Tamilnadu Dadha Pharmaceuticals Ltd.
129.	Themis Medicare Ltd.
130.	Torrent Gujarat Biotech Ltd.
131.	UCB India Limited
132.	Unichem Laboratories Ltd.
133.	Uni-Sankyo Ltd.
134.	Vera Laboratories Ltd.
135.	Vitara Chemicals Limited
136.	Vorin Laboratories Ltd.
137.	Vysall Pharmaceuticals Ltd.
138.	Wockhardt India Ltd.
139.	Wyeth Ltd.

Statement-ll

List of Companies under Cost Audit for Formulations

Sl. No.	Name of the Company
1.	ACE Laboratores Limited
2.	Albert David

Sl. No.	Name of the Company
3.	Alembic Ltd.
4.	Ambalal Sarabhai Enterprises Ltd.
5.	Anglo-French Drug & Industries Ltd.
6.	Aristo Phama Pvt. Ltd.
7.	Armour Polymers Ltd.
8.	Arvind Textiles Ltd.
9.	Astrazeneca Pharma India Ltd.
10.	Aurobindo Pharma Limited
11.	Aventis Pharma Ltd.
12.	BAIF Laboratories Ltd.
13.	Bal Pharma Ltd.
14.	Bayer India Ltd.
15.	BDH Pharmaceuticals Ltd.
16.	Bengal Chemical & Pharmaceutical Ltd.
17.	Bengal Immunity Company Ltd.
18.	Bengal Immunity Ltd.
19.	Bharat Immunologicals & Biologicals Corporation
20.	Biddle Sawyer Pvt. Ltd.
21.	Biological Evans Limited
22.	Biostar Pharmaceuticals Ltd.
23.	Blue Cross Laboratories Limited
24.	Brawn Pharmaceuticals Ltd.
25.	Brown and Burk Pharmaceuticals Ltd.
26.	Burroughs Wellcome & Co. (I) Pvt. Ltd.
27.	Cadila Healthcare Ltd.
28.	Cadila Pharmaceuticals Limited
29.	Calcutta Chemical Company Ltd.
30.	Centaur Labs Pvt. Ltd.

Sl. No.	Name of the Company
31.	CFL Pharmaceuticals Ltd.
32.	Chemosyn Ltd. (Prop, of Themis Pharmaceuticals)
33.	Ciba CKD Biochem Ltd.
34.	Cipla Ltd.
35.	Concept Pharmaceuticals Pvt. Ltd.
36.	Coral Laboratories Ltd.
37.	Core Healthcare Ltd.
38.	Curewel (India) Limited
39.	Dabur India Limited
40.	Deepharma
41.	Dey's Medical Stores (Mfg.) Ltd.
42.	Dolphin Labs Ltd.
43.	Dr. Reddy's Lab. Ltd.
44.	Elder Health Care Ltd.
45.	Elder Pharmaceuticals Ltd.
46.	Elysium Pharmaceuticals Ltd.
47.	Emcure Pharmaceuticals Ltd.
48.	Emerck Ltd.
49.	Eros Pharma
50.	Everest Organics Ltd.
51.	FDCLtd.
52.	Franco-India Pharmaceutical Ltd.
53.	Fulford (India) Ltd.
54.	Geoffrey Manners & Co. Ltd.
55.	German Remedies Limited
56.	Glaxosmithkline Pharmaceuticals Ltd.
57.	Glenmark Pharmaceuticals Ltd.
58.	Gluconate India Ltd.

Sl. No.	Name of the Company
59.	Goa Antibiotics and Pharmaceuticals Ltd.
60.	Griffon Labs Ltd.
61.	Group Pharmaceuticals Ltd.
62.	Gulshan Polyols Ltd.
63.	Haffkine Ajintha Pharmaceuticals Ltd.
64.	Haffkine Bio Pharmaceutical Corporation Ltd.
65.	Hidustan Antibiotics Ltd.
66.	ICI India Ltd.
67.	Indian Drugs & Pharmaceuticals Ltd.
68.	Indian Health Care Ltd.
69.	Indoco Remedies Ltd.
70.	Ind-Swift Laboratories Ltd.
71.	Inter Pharmaceutical (India) Ltd.
72.	Intercare Ltd.
73.	IPCA Labs Ltd.
74.	J.B. Chemicals and Pharmaceuticals Ltd.
75.	J.LMorison(l)Ltd.
76.	Jagdale Industries Ltd.
77.	Jagson Pal Pharmaceuticals Ltd.
78.	Jayant Vitamins Ltd.
79.	Jenburkt Pharmaceuticals Ltd.
80.	Johnson and Johnson Ltd,
81.	Karnataka Antibiotics and Pharmaceuticals Ltd.
82.	Kerala State Drug & Pharmaceuticals Ltd.
83.	Khandelwal Labs Ltd.
84.	Knoll Pharmaceuticals Ltd.
85.	Kopran Ltd.
86.	LI Taka Pharmaceuticals Ltd.

SI. No.	Name of the Company
87.	Life Pharmaceuticals Pvt. Ltd.
88.	Litaka Pharmaceuticals Ltd.
89.	Lupin Ltd.
90.	Lyka Labs Ltd.
91.	M.J. Pharmaceuticals Ltd.
92.	M/s. Novartis Enterprises (P) Ltd.
93.	MAC Labs Ltd.
94.	Maharashtra Antibiotics & Pharma Ltd.
95.	Makers Laboratories Ltd.
96.	Manisha Pharmoplast Private Ltd.
97.	Marck Parenterals (India) Ltd.
98.	Martin & Harris Ltd.
99.	Max India Ltd.
100.	Max-GBLtd.
101.	Medley Pharmaceutical Pvt. Ltd.
102.	Mehra Industrial Estate
103.	MerindLtd.
104.	Mesco Laboratories Ltd.
105.	Meyer Organics Ltd.
106.	Micro Labs Ltd.
107.	Montari Laboratories Pvt. Ltd
108.	Morepen Laboratories Ltd.
109.	Mount Mettur Pharmaceutical Ltd.
110.	Natco Pharma Limited
111.	Nicholas Priamal India Limited
112.	Nicholas Priamal India Ltd.
113.	Novartis India Limited
114.	NTG Syndicates Ltd.

SI. No.	Name of the Company
115.	Omega Laboratories Ltd.
116.	Orchid Chemicals & Pharmaceuticals Ltd.
117.	Organon (India) Ltd.
118.	Ozone Pharmaceuticals Ltd.
119.	Paam Pharmaceuticals Ltd.
120.	Paacea Bio Tec Limited
121.	Parenteral Drugs (India) Ltd.
122.	Parke Davis India Ltd.
123.	PCI Chemical & Pharmaceuticals Ltd.
124.	Penam Laboratories Ltd.
125.	Pfimex Pharmaceuticals Ltd.
126.	Pfizer Ltd.
127.	Phaarmasaia Ltd.
128.	Phar East Laboratories Ltd.
129.	Pharmacia Healthcare Limited
130.	Piramal Health Care Ltd.
131.	Procter & Gamble Hygiene and Health Care Ltd.
132.	Rallis India Limited (Pharmaceutical Division)
133.	Ranbaxy Labs Ltd.
134.	Raptakoss Brett & Co. Ltd.
135.	Reckitt Benckiser (India) Ltd.
136.	Rhone-Poulenc (India) Ltd.
137.	RPG Life Sciences Ltd.
138.	S.O.L. Pharmaceuticals Ltd.
139.	Serum Institute of India
140.	Sidmak Laboratories India Ltd.
141.	Smit Steeinstreet Pharma Ltd.
142.	Smithkline Beecham Pharmaceuticals (India) Ltd.
143.	Solvay Pharma India Ltd.

SI. No.	Name of the Company

114. South India Res. Institute Pvt. Ltd.
144. Sri Chamra Remidies Ltd.
145. Sun Pharma Limited
146. Super Pharma Ltd.
147. Symbiotics Ltd.
148. Syncom Formulations (I) Ltd.
149. Taulis Pharma Ltd.
150. Themis Medicare Ltd.
151. Torrent Laboratories
152. Torrent Pharma Ltd.
153. TTK Healthcare Ltd.
154. U.S.V. Limited
155. UCB India Ltd.
156. Umedica Laboratories Ltd.
157. Uni Sankyo Ltd.
158. Unibios Laboratories Ltd.
159. Unichem Laboratories Ltd.
160. Unique Pharmaceutical Laboratories Ltd.
161. Uttar Pradesh Drugs & Pharmaceutical Co. Ltd.
162. Vysali Pharmaceuticals Ltd.
163. Wallace Pharmaceuticals Ltd.
164. Wander Ltd.
165. Wellcure Drugs and Pharmaceuticals Ltd.
166. Win-Medicare
167. Wintac Ltd.
168. Wockhardt Pvt. Ltd.
169. Wyeth Ltd.
170. Wyeth Labs Ltd.
171. Yash Pharma Ltd.
172. Zandu Pharmaceutical Works Ltd.

Statement III

The list of companies, whose Cost Audit has been ordered during the last three years

Year	Name of the Company	Cost Audit Order	Product
2001	Navartis Enterprise Private Ltd.	52/61/CAB-2001	Bulk-drugs
2002	Hikal Ltd.	52/53/CAB-2002	Bulk-drugs
2002	M/s Anil Biochem Limited	52/53/CAB-2002	Bulk-drugs
2003	M/s Novartis Enterprises (P) Ltd.	52/51/CAB-2003	Formulation

Cost audit of stock scam companies

457. SHRI ABU ASIM AZMI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) whether it is a fact that the cost audit of stock scam tainted companies has not been ordered;

(b) whether it is also a fact that the block assessment report from the Income Tax Department has been called for re-assessment for Adani Exports, HFCL, Padmini Technologies, Global Telesystems, DSQ Software, Cyber Space Infosys Ltd., Cadila Healthcare, Ranbaxy, Kopran and Zee Telefilms; and

(c) if so, the details of re-assessment?

THE MINISTER OF STATE OF THE MINISTRY OF COMPANY AFFAIRS (SHRI PREM CHAND GUPTA): (a) Cost audit of companies is carried out on specific orders of the Govt.

(b) No, Sir.

(c) Does not arise.

Investigation of Registered Companies

†458. SHRIMATI KUM KUM RAI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) the number of registered companies which have been directed by the Department to be investigated by the Registrar of the companies for utilization of funds during the last two years; and

†Original notice of the question was received in Hindi.